

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

FINANCIAL STATEMENT
WITH
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

**UNIFIED SCHOOL DISTRICT
Eskridge, Kansas**

**FINANCIAL STATEMENT
WITH
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
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Independent Auditor's Report

To the Board of Education
Unified School District No. 330
Eskridge, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 330, Eskridge, Kansas, as of and for the year ended June 30, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statement, the financial statement is prepared by the Unified School District No. 330 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 330, as of June 30, 2019 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 330, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, summary of receipts and disbursements - agency funds, and schedule of receipts and expenditures - related municipal entities (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 298 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated October 8, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer.municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2019 (schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 2.

Summers, Spencer & Company, P.A.
Topeka, Kansas
November 20, 2019

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)
For the Year Ended June 30, 2018

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
					Encumbrances and Accounts Payable		
General Funds:							
General	\$ 1,944	\$ 4,155,623	\$ 4,155,623	\$ 1,944	\$ 40,902	\$	42,846
Supplemental General	69,950	1,409,101	1,373,823	105,228	99,301		204,529
Special Purpose Funds:							
At Risk	47,028	267,361	252,381	62,008	900		62,908
Capital Outlay	1,575,631	602,597	828,073	1,350,155	153,502		1,503,657
Driver Training	25,821	9,506	6,360	28,967	-		28,967
Food Service	58,304	261,052	261,263	58,093	-		58,093
Professional Development	70,069	8,625	8,669	70,025	-		70,025
Special Education	1,130,143	1,307,517	1,423,025	1,014,635	2,275		1,016,910
Vocational Education	26,691	349,874	336,667	39,898	6,156		46,054
Health Care Reserve	127,717	719,101	756,226	90,592	-		90,592
KPERS Special Retirement	-	421,725	421,725	-	-		-
Contingency Reserve	472,158	20,000	95,786	396,372	10,000		406,372
Textbook	16,338	71,656	19,619	68,375	3,936		72,311
Title I	-	57,324	57,324	-	-		-
Title II-A	-	11,350	11,350	-	-		-
Wellness Council Fund	1,209	200	100	1,309	-		1,309
Small Rural Schools Grant	-	40,784	40,784	-	840		840
Earl Nor Starbird Library Grant	151,300	3,530	1,179	153,651	221		153,872
Gifts and Grants	4,009	10,000	10,244	3,765	798		4,563
District Activity Funds	52,888	67,902	82,065	38,725	-		38,725

The notes to the financial statement are an integral part of this statement

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)
For the Year Ended June 30, 2018

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
					Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Fund:						
Bond and Interest	\$ 1,025,340	\$ 601,374	\$ 512,800	\$ 1,113,914	\$ -	\$ 1,113,914
Trust Funds						
Bud Weems Memorial	34	1	-	35	-	35
Masonic Lodge	1	2	-	3	-	3
Iva Tomlinson Memorial	1,402	33	-	1,435	-	1,435
Richard Johnston Memorial	3,426	81	500	3,007	-	3,007
Bob Bowers Memorial	1,742	42	-	1,784	-	1,784
Total Reporting Entity (Excluding Agency Funds)	\$ 4,863,145	\$ 10,396,361	\$ 10,655,586	\$ 4,603,920	\$ 318,831	\$ 4,922,751
Composition of Cash:						
					Checking Accounts	\$ 5,015,163
					Agency Funds per Schedule 3	(92,412)
					Total Reporting Entity (Excluding Agency Funds)	\$ 4,922,751

The notes to the financial statement are an integral part of this statement

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019

Note 1 – Reporting Entity

Unified School District No. 330, Eskridge, Kansas, (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

Note 2 – Summary of Significant Account Policies

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2019:

General Fund - The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for a specified purpose.

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of long-term debt.

Trust Fund – Used to report assets held in trust for the benefit of the municipality.

Agency Fund – Used to report assets held by the municipality in a purely custodial capacity.

Note 3 – Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but a least ten days after publication of notice of hearing.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019

4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds and the following special purpose funds:

Health Care Reserve Fund	Title I Fund	Wellness Council Fund
Contingency Reserve Fund	Title II-A Fund	SRSA Grant Fund
Textbook Fund	Earlnor Starbird Library Grant Fund	Gifts and Grants Fund
District Activity Funds	Perkins IV Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 4 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk. At June 30, 2019, \$1,255,682 of the District's deposits were unsecured, a violation of K.S.A. 9-1402.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the

UNIFIED SCHOOL DISTRICT NO. 330
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NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019

District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period."

Deposits. At June 30, 2019, the District's carrying amount of deposits was \$5,151,163 and the bank balance was \$5,229,194. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$3,473,513 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and \$1,255,682 remained unsecured at June 30, 2019.

Custodial Credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterpart, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes requires investments to be adequately secured. The District has no investments at June 30, 2019.

Note 5 – In-Substance Receipt in Transit

The District received \$240,011 subsequent to June 30, 2019, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019. Of this receipt, \$208,825 was for General Fund State Aid and \$31,186 for Supplemental General Fund State Aid.

Note 6 – Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Building Improvements	\$ 686,000	\$ 686,000

UNIFIED SCHOOL DISTRICT NO. 330
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NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019

Note 7 – Inter Fund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-6428	\$ 179,272
General Fund	Contingency Fund	K.S.A. 72-6428	20,000
General Fund	Capital Outlay Fund	K.S.A. 72-6428	164,078
General Fund	Special Education Fund	K.S.A. 72-6428	884,399
General Fund	Vocational Education Fund	K.S.A. 72-6428	294,874
General Fund	Health Reserve	K.S.A. 72-6428	122,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	228,350
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	55,000
Supplemental General Fund	At-Risk Fund	K.S.A. 72-6433	88,089
Supplemental General Fund	Textbook Fund	K.S.A. 72-6433	47,241
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	34,000

Note 8 – Defined Benefit Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determine employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KERPS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4

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NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019

million dollars per year. The first-year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contribution to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$421,725 for the year ended June 30, 2019.

Net Pension Liability. At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,470,269. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 9 – Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all District employees and permits them to defer a portion of their salary until future years. The plan allows for a 5% contribution by the District of the District Manager position only. During 2019, this contribution was \$4,949. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

Note 10 – Compensated Absences

Discretionary Leave. The District provides sick and personal leave in the form of discretionary leave for classified staff. Classified staff earn discretionary leave at the rate of 1 day per month, accumulative to 45 days for the first five years of employment. After five years of employment, discretionary leave will be earned at the rate of 1 ½ days per month accumulative to 45 days. Certified staff is granted 15 days of discretionary leave per year. Certified employees may roll up to 14 unused discretionary leave days into their accumulated sick days account. A maximum of 80 days can be accumulated.

Vacation Leave. The District grants full-time classified employees a paid vacation each year. Two weeks paid vacation will be allowed per year after one year of employment in a qualified position. After ten years of employment in a qualified position, three weeks paid vacation will be allowed. Employees may accumulate a maximum of six weeks of vacation leave. Employees leaving the District shall be paid for unused earned vacation leave, not to exceed 30 days, at the employees' rate of pay when employment is terminated for the District.

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NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019

Note 11 – Other Long-Term Obligations from Operations

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees under age 65 to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium, regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Effective July 1, 2009, eligible retiring teachers shall receive a monthly benefit equal to the benefit received by active teachers, and to be used for the District's group health insurance plan for a period of 3 years or until age 65, whichever occurs first. The retiring teacher must have been participating in the District's group health insurance plan for the two consecutive school years prior to the date of retirement in order to receive this benefit. A retired teacher who becomes employed by another employer that offers health insurance and is eligible for full insurance benefits can no longer receive the benefit from Unified School District No. 330. Board payment for health insurance will terminate after 3 years, or after the death of the retired teacher, or upon reaching age 65. There were no qualifying teachers paid for this benefit during the fiscal year ended June 30, 2019.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Death and Disability other Post-Employment Benefits. As provide by K.S.A 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

Note 12 – Termination Benefits

The District provides an early retirement program for certain eligible employees who have served at least five years in Unified School District No. 330 and are eligible for KPERs retirement benefits. Those eligible under this program will receive a one-time retirement bonus of \$1,200. During the fiscal year ended June 30, 2019, the District paid one retirement bonus in the amount of \$1,200.

Note 13 – Subsequent Events

The District's management has evaluated events and transactions occurring after June 30, 2019 through November XX, 2019. The aforementioned date represents the date the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019

Note 14 - Long-Term Debt

Changes in long-term liabilities for the municipality for the fiscal year ended June 30, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2010	2.6875%	9/3/2010	3,380,000	9/1/2020	\$ 1,270,000	\$ -	\$ 400,000	\$ 870,000	\$ 32,656
Series 2011 - Refunding	4.00%	10/25/2011	2,125,000	9/1/2024	2,025,000	-	15,000	2,010,000	65,144
Total General Obligation Bonds					3,295,000	-	415,000	2,880,000	97,800
Capital Lease									
Building Improvements	0.00%	12/18/2017	700,000	12/15/2027	700,000	-	-	700,000	-
Total Contractual Indebtedness					\$ 3,995,000	\$ -	\$ 415,000	\$ 3,580,000	\$ 97,800

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year					Total
	2020	2021	2022	2023	2024	2025-2029
Principal:						
General Obligation Bonds						
Series 2010	\$ 425,000	\$ 445,000	\$ -	\$ -	\$ -	\$ 870,000
Series 2011 - Refunding	15,000	20,000	455,000	485,000	505,000	2,010,000
Capital Lease						
Building Improvements	70,000	70,000	70,000	70,000	70,000	630,000
Total Principal	510,000	535,000	525,000	555,000	575,000	3,510,000
Interest:						
General Obligation Bonds						
Series 2010	20,281	6,953	-	-	-	27,234
Series 2011 - Refunding	65,806	64,413	56,794	41,519	25,431	262,576
Capital Lease						
Building Improvements	-	-	-	-	-	-
Total Interest	86,087	71,366	56,794	41,519	25,431	289,810
Total Principal and Interest	\$ 596,087	\$ 606,366	\$ 581,794	\$ 596,519	\$ 600,431	\$ 3,799,810

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
June 30, 2019

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 1

Summary of Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019

Fund	Certified Budget	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
		Comply with Legal Max		Qualifying Budget Credits				
Governmental Type Funds:								
General Funds								
General	\$ 4,155,623	\$ (385,477)	\$ -	\$ -	\$ 3,770,146	4,155,623	\$ 385,477	
Supplemental General	1,373,823	(75,016)	-	-	1,298,807	1,373,823	75,016	
Special Purpose Funds								
At Risk	276,140	-	-	-	276,140	252,381	(23,759)	
Capital Outlay	1,199,020	-	-	-	1,199,020	828,073	(370,947)	
Driver Training	34,621	-	-	-	34,621	6,360	(28,261)	
Food Service	316,763	-	-	-	316,763	261,263	(55,500)	
Professional Development	74,569	-	-	-	74,569	8,669	(65,900)	
Special Education	2,109,647	-	-	-	2,109,647	1,423,025	(686,622)	
Vocational Education	373,529	-	-	-	373,529	336,667	(36,862)	
KPERS Special Retirement	649,182	-	-	-	649,182	421,725	(227,457)	
Bond and Interest Fund								
Bond and Interest	513,100	-	-	-	513,100	512,800	(300)	

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

General Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Mineral Tax	\$ 224	\$ 261	\$ -	\$ 261
State Aid				
General State Aid	3,517,735	3,595,837	3,692,919	(97,082)
Special Education Services Aid	709,173	559,525	848,180	(288,655)
Other	1,943	-	-	-
Total Receipts	4,229,075	4,155,623	\$ 4,541,099	\$ (385,476)
Expenditures				
Instruction	1,768,545	1,689,366	\$ 2,238,476	\$ (549,110)
Student Support Services	83,908	65,779	83,742	(17,963)
Instructional Support Services	4,557	2,970	4,300	(1,330)
School Administration	391,651	394,658	425,554	(30,896)
Transportation	321,128	338,227	441,702	(103,475)
Operating Transfers	1,657,342	1,664,623	1,347,326	317,297
Adjustment to Comply with Legal Max	-	-	(385,477)	385,477
Total Expenditures	4,227,131	4,155,623	\$ 4,155,623	\$ -
Receipts Over (Under) Expenditures	1,944	-		
Unencumbered Cash, Beginning	-	1,944		
Unencumbered Cash, Ending	\$ 1,944	\$ 1,944		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Supplemental General Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 831,671	\$ 836,796	\$ 775,122	\$ 61,674
Delinquent	15,263	23,989	12,809	11,180
Motor Vehicle	86,877	86,551	81,292	5,259
Recreational Vehicle	1,822	2,021	1,586	435
Commercial Vehicle	1,455	1,299	1,261	38
State Aid				
Supplemental General State Aid	455,089	458,445	483,478	(25,033)
Operating Transfers	-	-	20,000	(20,000)
Total Receipts	<u>1,392,177</u>	<u>1,409,101</u>	<u>\$ 1,375,548</u>	<u>33,553</u>
Expenditures				
Instructional Support Services	110,804	116,065	\$ 152,723	\$ (36,658)
General Administration	157,016	145,657	192,754	(47,097)
Operations and Maintenance	679,833	565,834	842,833	(276,999)
Other Supplemental Services	96,201	93,587	117,440	(23,853)
Operating Transfers	351,833	452,680	143,089	309,591
Adjustment to Comply with Legal Max	-	-	(75,016)	75,016
Total Expenditures	<u>1,395,687</u>	<u>1,373,823</u>	<u>\$ 1,373,823</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(3,510)	35,278		
Unencumbered Cash, Beginning	<u>73,460</u>	<u>69,950</u>		
Unencumbered Cash, Ending	<u>\$ 69,950</u>	<u>\$ 105,228</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

At Risk Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers	\$ 259,222	\$ 267,361	\$ 267,361	\$ -
Expenditures				
Instruction	222,205	252,381	\$ 276,140	\$ (23,759)
Total Expenditures	222,205	252,381	\$ 276,140	\$ (23,759)
Receipts Over (Under) Expenditures	37,017	14,980		
Unencumbered Cash, Beginning	10,011	47,028		
Unencumbered Cash, Ending	\$ 47,028	\$ 62,008		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Capital Outlay Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 305,820	\$ 301,057	\$ 294,539	\$ 6,518
Delinquent	4,988	8,157	4,708	3,449
Motor Vehicle	32,014	40,632	30,786	9,846
Recreational Vehicle	661	753	591	162
State Aid	68,665	46,827	46,948	(121)
Interest	23,310	38,153	10,000	28,153
Miscellaneous	6,430	2,940	-	2,940
Operating Transfers	122,138	164,078	-	164,078
Total Receipts	564,026	602,597	\$ 387,572	\$ 215,025
Expenditures				
Instruction	79,055	115,569	\$ 345,000	\$ (229,431)
Operations and Maintenance	135,752	427,505	404,020	23,485
Transportation	109,658	111,388	130,000	(18,612)
Facility Acquisition and Construction	134,283	173,611	320,000	(146,389)
Total Expenditures	458,748	828,073	\$ 1,199,020	\$ (370,947)
Receipts Over (Under) Expenditures	105,278	(225,476)		
Unencumbered Cash, Beginning	1,470,353	1,575,631		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 1,575,631	\$ 1,350,155		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Driver Training Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid				
State Safety Aid	\$ 3,712	\$ 4,557	\$ 3,900	\$ 657
Fees	4,123	-	3,900	(3,900)
Interest	3,260	4,949	1,000	3,949
Total Receipts	<u>11,095</u>	<u>9,506</u>	<u>\$ 8,800</u>	<u>\$ 706</u>
Expenditures				
Instruction	7,094	4,508	\$ 12,700	\$ (8,192)
Instructional Support Staff	75	-	300	(300)
Vehicle Operating Service	2,189	1,852	21,621	(19,769)
Total Expenditures	<u>9,358</u>	<u>6,360</u>	<u>\$ 34,621</u>	<u>\$ (28,261)</u>
Receipts Over (Under) Expenditures	1,737	3,146		
Unencumbered Cash, Beginning	<u>24,084</u>	<u>25,821</u>		
Unencumbered Cash, Ending	<u>\$ 25,821</u>	<u>\$ 28,967</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Food Service Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts				
State Aid				
Food Service Aid	\$ 2,134	\$ 1,900	\$ 1,812	\$ 88.00
Federal Aid				
Food Service Aid	103,268	92,883	107,348	(14,465)
Grant	-	-	-	-
Local Receipts	132,178	126,470	147,300	(20,830)
Interest	3,746	5,799	1,000	4,799
Operating Transfers	35,000	34,000	5,000	29,000
Total Receipts	276,326	261,052	\$ 262,460	\$ (1,408)
Expenditures				
Food Service Operation	272,767	261,263	\$ 316,763	\$ (55,500)
Receipts Over (Under) Expenditures	3,559	(211)		
Unencumbered Cash, Beginning	54,745	58,304		
Unencumbered Cash, Ending	\$ 58,304	\$ 58,093		

UNIFIED SCHOOL DISTRICT NO. 330
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Schedule 2

Professional Development Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest	\$ 6,923	\$ 8,625	\$ 4,500	\$ 4,125
Expenditures				
Support Services	14,939	8,669	\$ 74,569	\$ (65,900)
Receipts Over (Under) Expenditures	(8,016)	(44)		
Unencumbered Cash, Beginning	78,085	70,069		
Unencumbered Cash, Ending	\$ 70,069	\$ 70,025		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Special Education Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts				
Medicaid Reimbursement	\$ 40,393	\$ 54,375	\$ -	\$ 54,375
Early Childhood Fees	260	240	300	(60)
Federal Aid				
Special Education - Grants to States	113,994	105,991	123,024	(17,033)
Special Education - Preschool Grants	7,812	7,797	-	7,797
Special Education - Reimbursement	4,739	-	-	-
Interest	15,688	26,365	8,000	18,365
Operating Transfers	1,195,598	1,112,749	848,180	264,569
Total Receipts	1,378,484	1,307,517	\$ 979,504	\$ 328,013
Expenditures				
Instruction	1,080,599	1,083,129	\$ 1,642,505	\$ (559,376)
Student Support Services	198,424	190,033	210,081	(20,048)
Instructional Support Staff	10,246	11,561	18,185	(6,624)
General Administration	365	365	365	-
School Administration	78,439	75,582	102,400	(26,818)
Vehicle Operating Services	71,510	62,355	136,111	(73,756)
Total Expenditures	1,439,583	1,423,025	\$ 2,109,647	\$ (686,622)
Receipts Over (Under) Expenditures	(61,099)	(115,508)		
Unencumbered Cash, Beginning	1,191,242	1,130,143		
Unencumbered Cash, Ending	\$ 1,130,143	\$ 1,014,635		

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Eskridge, Kansas

Schedule 2

Vocational Education Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers	\$ 362,217	\$ 349,874	\$ 349,874	\$ -
Expenditures				
Instruction	306,582	306,525	\$ 333,759	\$ (27,234)
Instructional Support Staff	6,374	7,572	10,000	(2,428)
School Administration	3,470	3,470	3,470	-
Operations and Maintenance	16,300	16,300	23,500	(7,200)
Other Supplemental Services	2,800	2,800	2,800	-
Total Expenditures	335,526	336,667	\$ 373,529	\$ (36,862)
Receipts Over (Under) Expenditures	26,691	13,207		
Unencumbered Cash, Beginning	-	26,691		
Unencumbered Cash, Ending	\$ 26,691	\$ 39,898		

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Eskridge, Kansas

Schedule 2

Health Care Reserve Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Employee Contributions	\$ 500,949	\$ 509,626
Interest	212	160
Stop Loss	44,728	87,315
Operating Transfers	20,000	122,000
Total Receipts	565,889	719,101
Expenditures	650,200	756,226
Receipts Over (Under) Expenditures	(84,311)	(37,125)
Unencumbered Cash, Beginning	212,028	127,717
Unencumbered Cash, Ending	\$ 127,717	\$ 90,592

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

KPERS Special Retirement Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid				
KPERS Employer Contributions	\$ 477,726	\$ 421,725	\$ 649,182	\$ (227,457)
Expenditures				
KPERS Retirement	477,726	421,725	\$ 649,182	\$ (227,457)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Contingency Reserve Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	\$ -	\$ 20,000
Expenditures		
General Administration	15,896	95,786
Receipts Over (Under) Expenditures	(15,896)	(75,786)
Unencumbered Cash, Beginning	488,054	472,158
Unencumbered Cash, Ending	\$ 472,158	\$ 396,372

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Textbook Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 23,544	\$ 24,415
Operating Transfers	15,000	47,241
Total Receipts	38,544	71,656
Expenditures		
Instruction	70,023	19,619
Receipts Over (Under) Expenditures	(31,479)	52,037
Unencumbered Cash, Beginning	47,817	16,338
Unencumbered Cash, Ending	\$ 16,338	\$ 68,375

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Title I Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Title I Grants to Local Education Agencies	\$ 52,489	\$ 57,324
Expenditures		
Instruction	51,313	56,156
General Administration	1,176	1,168
Total Expenditures	52,489	57,324
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Title IIA Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Improving Teacher Quality State Grants	\$ 12,683	\$ 11,350
Expenditures		
Instruction	4,544	1,618
Instructional Support Service	7,760	9,501
General Administration	379	231
Total Expenditures	12,683	11,350
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330
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Schedule 2

Wellness Council Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid		
School Wellness Policy Project	\$ 300	\$ 200
Expenditures		
Instructional Support Services	100	100
Receipts Over (Under) Expenditures	200	100
Unencumbered Cash, Beginning	1,009	1,209
Unencumbered Cash, Ending	\$ 1,209	\$ 1,309

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

SRSA Small Rural Schools Grant Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Small Rural School Achievement Program	\$ 40,973	\$ 40,784
Expenditures		
Instruction	22,544	15,624
Instructional Support Services	18,429	25,160
Total Expenditures	40,973	40,784
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Earlnor Starbird Library Grand Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 2,127	\$ 3,530
Expenditures		
Library Services	1,178	1,179
Receipts Over (Under) Expenditures	949	2,351
Unencumbered Cash, Beginning	150,351	151,300
Unencumbered Cash, Ending	\$ 151,300	\$ 153,651

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Gifts and Grants Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Gifts and Grants	\$ 1,800	\$ 10,000
Expenditures		
Instruction	-	265
Instructional Support Services	1,026	9,179
Food Service Operation	800	800
Total Expenditures	1,826	10,244
Receipts Over (Under) Expenditures	(26)	(244)
Unencumbered Cash, Beginning	4,035	4,009
Unencumbered Cash, Ending	\$ 4,009	\$ 3,765

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Bond and Interest Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Tax	\$ 437,006	\$ 438,480	\$ 417,986	\$ 20,494
Delinquent Tax	7,851	12,401	6,717	5,684
Motor Vehicle Tax	45,234	48,404	45,437	2,967
Recreational Vehicle Tax	934	1,109	873	236
State Aid				
School District Capital Improvement	109,948	76,920	76,920	-
Interest	14,018	24,060	5,000	19,060
Total Receipts	614,991	601,374	\$ 552,933	\$ 48,441
Expenditures				
Principal	390,000	415,000	\$ 415,000	\$ -
Interest	109,763	97,800	97,800	-
Commission & Postage	-	-	300	(300)
Total Expenditures	499,763	512,800	\$ 513,100	\$ (300)
Receipts Over (Under) Expenditures	115,228	88,574		
Unencumbered Cash, Beginning	910,112	1,025,340		
Unencumbered Cash, Ending	\$ 1,025,340	\$ 1,113,914		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Non Expendable Trust – Bud Weems Memorial Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ -	\$ 1
Expenditures		
Scholarships	-	-
Receipts Over (Under) Expenditures	-	1
Unencumbered Cash, Beginning	34	34
Unencumbered Cash, Ending	\$ 34	\$ 35

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Non Expendable Trust – Bob Bowers Memorial Scholarship
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Donations	\$ -	\$ -
Interest	33	42
Total Receipts	33	42
Expenditures		
Scholarships	500	-
Receipts Over (Under) Expenditures	(467)	42
Unencumbered Cash, Beginning	2,209	1,742
Unencumbered Cash, Ending	\$ 1,742	\$ 1,784

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Nonexpendable Trust – Masonic Lodge Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 205	\$ 2
Expenditures		
Other Support Services	400	-
Receipts Over (Under) Expenditures	(195)	2
Unencumbered Cash, Beginning	196	1
Unencumbered Cash, Ending	\$ 1	\$ 3

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Nonexpendable Trust – Iva Tomlinson Memorial Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 26	\$ 33
Expenditures	851	-
Receipts Over (Under) Expenditures	(825)	33
Unencumbered Cash, Beginning	2,227	1,402
Unencumbered Cash, Ending	\$ 1,402	\$ 1,435

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Nonexpendable Trust – Richard Johnston Memorial Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Donations	\$ -	\$ -
Interest	55	81
Total Receipts	<u>55</u>	<u>81</u>
Expenditures		
Scholarships	<u>500</u>	<u>500</u>
Receipts Over (Under) Expenditures	(445)	(419)
Unencumbered Cash, Beginning	<u>3,871</u>	<u>3,426</u>
Unencumbered Cash, Ending	<u>\$ 3,426</u>	<u>\$ 3,007</u>

UNIFIED SCHOOL DISTRICT NO. 330

Eskridge, Kansas

Schedule 3

Agency Funds

Summary of Receipts and Disbursements – Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Student Organizations Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley Junior High School				
Band	\$ 27	\$ -	\$ -	\$ 27
Elementary Activities	2,884	1,342	1,556	2,670
Media Center	1,999	2,444	2,714	1,729
Pep Club	149	78	-	227
Science Club	165	100	-	265
Subtotal Mission Valley Middle School	5,224	3,964	4,270	4,918
Mission Valley High School				
Class of 2018	421	-	421	-
Class of 2019	2,239	-	1,746	493
Class of 2020	4,100	235	1,743	2,592
Class of 2021	3,390	727	-	4,117
Class of 2022	5,464	81	-	5,545
Class of 2023	851	7,933	5,335	3,449
Class of 2024	-	270	87	183
Art	55	-	-	55
Boys Basketball	98	2,999	280	2,817
Junior High Boys Basketball	277	20	-	297
Cheerleaders	245	6,659	6,693	211
Junior High Cheerleaders	63	3,667	3,089	641
Choir	872	132	719	285
Concessions	-	26,179	26,179	-
Concession Equipment	1,841	741	-	2,582
Cross Country	795	1,530	1,318	1,007
Drama	4,355	1,705	300	5,760
FCCLA	1,986	14,603	14,407	2,182
FFA	8,026	44,216	45,637	6,605
FFA Grants	11,176	2,000	2,421	10,755
FFA Plaques	195	1,232	1,273	154
FFA Robotics	1,274	5,760	5,778	1,256
FFA Scholarship Fund	4,477	-	500	3,977
FFA Trap Club	227	771	680	318
FCA	41	401	97	345
Girls Basketball	54	1,619	1,638	35
Junior High Girls Basketball	225	650	709	166
Greenhouse	3,890	222	1,378	2,734
Head Hunters Club	1,896	5,791	6,627	1,060
Kays	653	753	389	1,017
Letterman's Club	286	-	224	62
Library	450	121	-	571
Band	4,166	6,571	8,157	2,580

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 3

Agency Funds
Summary of Receipts and Disbursements – Regulatory Basis
For the Fiscal Year Ended June 30, 2019

Student Organizations Funds	Ending Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley High (Cont.)				
MV Improvement	\$ 1,071	\$ 1,988	\$ 1,236	\$ 1,823
MV Mugs	-	180	-	180
National Honor Society	7	1,302	1,309	-
Student Need Grant	244	-	-	244
Student Council	1,170	2,239	1,788	1,621
State Assessment	187	-	-	187
Band Trip	3,091	3,308	5,227	1,172
Baseball	188	1,858	2,040	6
Pep Club	170	-	-	170
Jr Viking Career Leaders	1,347	115	-	1,462
SADD	401	752	234	919
Sales Tax	-	8,381	8,292	89
Spanish / French Club	313	-	-	313
Scholars Bowl	337	186	-	523
Drill Team	2,037	8,254	9,470	821
FBLA	732	1,765	1,012	1,485
Forensics	1,038	926	388	1,576
Industrial Arts Projects	1,287	-	-	1,287
Power Lifting Club	301	-	-	301
Softball	151	849	903	97
Sport Posters	2,646	3,500	2,528	3,618
Track	1,861	53	1,858	56
Table Top Gaming	497	-	-	497
Volleyball	174	5,427	4,501	1,100
Junior High Girls Volleyball	657	292	166	783
Junior High Football	754	-	-	754
Junior High Track	477	1,168	1,020	625
Wrestling	1,245	684	61	1,868
Subtotal Mission Valley High School	86,471	180,815	179,858	87,428
Revolving Funds	-	149,996	149,930	66
Total Student Organization Funds	\$ 91,695	\$ 334,775	\$ 334,058	\$ 92,412

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 4

District Activity Funds
Summary of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis
For the Fiscal Year Ended June 30, 2019

Funds	Beginning	Receipts	Expenditures	Ending	Outstanding	Current Year
	Unencumbered Cash Balance			Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Mission Valley	\$ 13,396	\$ 27,684	\$ 29,454	\$ 11,626	\$ -	\$ 11,626
School Projects						
Mission Valley						
Student Pop	1,173	-	-	1,173	-	1,173
Calculator Rental	4,120	31	-	4,151	-	4,151
Annual	2,492	2,710	4,008	1,194	-	1,194
Vo Ag Projects	328	230	558	-	-	-
Pepsi	8,917	2,600	5,875	5,642	-	5,642
Mission Valley Prints	22,462	34,567	42,090	14,939	-	14,939
Current Events	-	80	80	-	-	-
Subtotals School Projects	39,492	40,218	52,611	27,099	-	27,099
Total District Activity Funds	\$ 52,888	\$ 67,902	\$ 82,065	\$ 38,725	\$ -	\$ 38,725

